

I urge all of my colleagues to support the PATH Act and provide real tax relief at this critical time.

Before I close, I just have to note that a lot of work has gone into this legislation. Every provision of this bill has had a number of champions in the Congress who have worked for years to preserve and enhance these provisions in the hopes of eventually making them permanent. I want to acknowledge some of those efforts here today, particularly those of my colleagues on the Senate Finance Committee. For example, the deduction for State and local sales taxes, which this bill makes permanent, has had a number of champions on both sides of the aisle. In our committee, Senators ENZI, CORNYN, THUNE, and HELLER have all made this issue a priority, and our legislation will ensure that their work pays off.

Another one of the more significant tax provisions this bill would make permanent is the research and development tax credit. This has been a top priority of mine for many years, and Senators CORNYN, CRAPO, and ROBERTS have also played leading rolls in this effort over the years.

Section 179, small business expensing, will also be made permanent under this bill, and Senators TOOMEY, ROBERTS, THUNE, PORTMAN, and ISAKSON have all been leaders on this issue for many years.

The bill would also make permanent the accelerated 15-year depreciation for restaurants and retail, a provision that Senators BURR, CORNYN, CRAPO, HELLER, ISAKSON, ROBERTS, and PORTMAN have all worked long and hard to keep in place. Of course, I could always add my own name to every one of these.

In addition, Senator ENZI has been a big supporter of making the active financing exception, or AFE, permanent. Our bill, once again, accomplishes this goal.

On the charitable side, Senator ROBERTS has been a strong supporter of the S corporation basis adjustment for charitable contributions and the charitable deduction for food inventory contributions, both of which will be made permanent by passing this bill.

Senator THUNE has also been a leader with regard to the food inventory deduction, and he has also worked to ensure that charitable distributions from IRAs remain tax-free—another permanent provision in the PATH Act and something all Republicans support.

Senator HELLER has championed the special rules for real property contributions made for conservation purposes—yet another item our bill makes permanent.

The deduction for teacher classroom expenses is also made permanent in this bill. Senator BURR has been a strong supporter of that provision and deserves a lot of credit for it.

In addition, the PATH Act will make the low-income housing tax credit permanent—something both Senator ROBERTS and Senator CRAPO have worked on for some time.

All of the people I have mentioned have been very active Members on the Republican side.

Senator PORTMAN has pushed to extend the work opportunity tax credit and to expand it to include the long-term unemployed. His proposed modification is included in our bill, as is an unprecedented 5-year extension for this credit.

Thanks, Senator PORTMAN. We appreciate your work on this.

We have seen him work so hard on so many of these issues. We are grateful for him, and I am really grateful to have all of these people on my committee helping out.

Of course, this is not an exhaustive list. Right now I am focusing mainly on temporary provisions that we will make permanent by passing the PATH Act. If I start talking about my various colleagues' efforts on shorter term extensions in the bill, we would be here all day.

I do, however, also want to give credit where it is due on the ObamaCare provisions. For years now, opposition to the misguided medical device tax—that is the most charitable description of that tax you will ever hear from me—has been gaining momentum. Throughout that time, Senators TOOMEY, BURR, and COATS have worked very hard on the Finance Committee to push for a repeal. As I noted earlier, our bill would take a significant step forward in this effort by imposing a 2-year moratorium on this job-killing tax.

I might add that I haven't mentioned my colleagues on the other side, but certainly AMY KLOBUCHAR has stood right with me, as have so many on the other side of the aisle as well, in getting rid of that tax. It is only for 2 years, but ultimately we are going to get rid of it completely, and we have to do that.

Let me just say that it is a pleasure for me to work with Senator WYDEN, the ranking member. He has worked with us on many of these issues, and so have others on the Democratic side of the aisle, but the leadership on many of these issues has come from these people I have mentioned, and I want to make sure the people who are listening will understand this.

As one can see, the PATH Act reflects the efforts and priorities of many Members of the Senate—not just members of the Finance Committee but Members on both sides on some of these very important issues, as they would have to be. I thank my Democratic friends for helping.

As the debate on this important bill begins in earnest, I am particularly grateful for the work my colleagues on the Finance Committee have put in to advance the interests of their constituents. Each of our Members has put a huge stamp on this legislation, and with a little luck and a handful more votes, their work will be permanently enshrined in the Tax Code, and that is no small achievement after all of these

years of trying to make some of these provisions permanent.

There are, of course, others who have also worked hard on various parts of this bill. Virtually every Senator—or at the very least every Senator's constituents—has high-priority items included in this bill. That is a big reason why it is important that we get this done for the American people.

Again, I am happy to bring together both Democrats and Republicans on this important set of tax changes that is long overdue. I am very pleased to work with my Democratic colleagues as well, many of whom deserve credit. Being in the majority, we had to have the efforts of these Republican people whom I have been praising here today.

REMEMBERING NATHAN GRAHAM

Mr. HATCH. Mr. President, I wish to pay tribute to a beloved Utahn who was taken years before his time—Nathan Graham. Nate was not only a celebrated member of the tightly knit community of Utahns here in Washington but was also a well-respected former staffer of the U.S. Senate.

Tragically, at the young age of 37, Nate was struck by a random infection and passed away unexpectedly while on a business trip to China last week. Although he is no longer with us, the great love he shared with others remains in our hearts.

Born in Layton, UT, Nate graduated from Northridge High School before studying political science at Weber State University and moving to Washington, DC. From 2003 to 2009, he served as a legislative assistant for my friend and former colleague Senator Robert F. Bennett. Nate was Senator Bennett's key staffer on the Transatlantic Policy Network—a group that includes U.S. and European elected officials as well as business, policy, and academic leaders in Europe and the United States.

As a military legislative assistant, Nate also worked closely with combat leaders at Utah's military installations, including Hill Air Force Base, the Dugway Proving Ground, and the Utah Test and Training Range. In this capacity, he also advanced Senator Bennett's priorities on the Appropriations Subcommittee on State, Foreign Operations, and Related Programs. The Senator's agenda included increasing funding for microfinance programs, strengthening the Millennium Challenge Corporation, and working to acquire the F-35 aircraft at Hill Air Force Base. As Senator Bennett's trusted adviser, he accompanied the Senator to Europe several times for TPN business and meetings. He also traveled to Egypt, Taiwan, and China in support of Senator Bennett's work on foreign policy.

Nate's trademark humility endeared him to all. He never thought himself above anyone else, and he was always helpful and kind to everyone, regardless of status or position. Nate even

had a special reputation as a mentor to Senator Bennett's junior staff. He looked out for young staffers just starting their careers and actively searched out new experiences for their professional development.

Following his time in the Senate, Nate entered the private sector, accepting a position with Procter & Gamble as their senior manager for global government relations and public policy.

Although Nate never worked for me directly, he was a gifted public servant whose contributions were highly regarded across the entire Utah delegation and by me personally. Speaking to Nate's character, Senator Bennett—who is going through his own personal battle with cancer right now—sent me the following note over the weekend:

Nate Graham was a valued and much-loved member of my staff who was on track for great success in life, both professionally and with his beautiful family. This is a terrible tragedy. Our thoughts and prayers are with his family. We will miss him terribly.

While Nate was working for Senator Bennett, he met and fell in love with his sweetheart and eternal companion, Melanie Mickelson. I know Bob was delighted when he could be a matchmaker for some of his staffers.

In addition to Melanie, Nate is survived by their four sons: Rowen, James, Lincoln, and Griffin—who was born just 2 months ago. Nate was an active member of the Church of Jesus Christ of Latter-day Saints, having served an LDS mission in Honduras and Belize. Just 6 weeks before he passed away, he was released as the bishop of a local congregation in Arlington, VA, where he built a reputation for fostering a community of love and friendship.

A tidal wave of support has washed over the Graham family in the wake of Nate's passing. In just a few days, friends and neighbors have already raised nearly \$100,000 in a crowdfunding effort to support this family.

I wish to close with the words of the Scottish poet Henry Francis Lyte, from his hymn, "Abide With Me," which he wrote on his deathbed in 1847. This song is well beloved across the LDS community. It offers comfort and peace amid the sadness of loss:

I fear no foe, with Thee at hand to bless;
 Ills have no weight, and tears no bitterness;
 Where is death's sting?
 Where, grave, thy victory?
 I triumph still, if Thou abide with me.

We believe Nate now abides in a holier place. His family is in our thoughts just as they are in our prayers. May God comfort them, and may He comfort all of us as we mourn the loss of an exceptional friend, father, and husband.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. MCCAIN. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

The Senator from Arizona.

RUSSIAN ROCKET ENGINES POLICY PROVISION

Mr. MCCAIN. Mr. President, I rise to call attention, sadly, to the triumph of pork-barrel parochialism in this year's Omnibus appropriations bill—in particular, a policy provision that was airdropped into this bill, in direct contravention to the National Defense Authorization Act, which will have U.S. taxpayers subsidize Russian aggression and "comrade" capitalism.

Nearly 2 years ago, Russian President Vladimir Putin, furious that the Ukrainian people had ousted a pro-Moscow stooge, invaded Ukraine and annexed Crimea. It is the first time since the days of Hitler and Stalin that brute force has been projected across an internationally recognized border to dismember a sovereign state on the European Continent. More than 8,000 people have died in this conflict, including 298 innocent people aboard Malaysian Airlines Flight 17 who were murdered by Vladimir Putin's loyal supporters with weapons that Vladimir Putin had supplied them.

Putin's imperialist campaign in Eastern Europe forced a recognition, for anyone who was not yet convinced, that we are confronting a challenge that many had assumed was resigned to the history books: a strong, militarily capable Russian Government that is hostile to our interests and our values and seeks to challenge the international order that American leaders of both parties have sought to maintain since the end of World War II.

That is why the Congress imposed tough sanctions against Russia, especially against Putin's cronies and their enormously corrupt business empire. As part of that effort, Congress passed the National Defense Authorization Act of Fiscal Year 2015, which restricted the Air Force from using Russian-made RD-180 rocket engines for national security space launches—engines that are manufactured by a Russian company controlled by some of Putin's top cronies. We did so not only because our Nation should not rely on Russia to access space but because it is simply immoral to help subsidize Russia's intervention in Ukraine and line the pockets of Putin's gang of thugs who profit from the sale of Russian rocket engines.

Last year the Defense authorization bill exempted five of the engines that United Launch Alliance purchased before the invasion of Ukraine. This allowed ULA, the space launch company that for years has enjoyed a monopoly on launching military satellites, to use those Russian rocket engines if the Secretary of Defense determined it was necessitated by national security.

Since the passage of the act in the Senate 89 to 11, Russia has continued—as we all know—to destabilize Ukraine

and menace our NATO allies in Europe with aggressive military behavior. Putin has sent advanced weapons to Iran, violated the 1987 Intermediate-Range Nuclear Force Treaty. In a profound echo of the Cold War, Russia has intervened militarily in Syria on behalf of the murderous regime of Bashar Assad. Clearly, Russian behavior has only gotten worse.

That is why a few weeks ago Congress acted again and passed the National Defense Authorization Act of Fiscal Year 2016. The NDAA authorized \$300 million in security assistance and intelligence support for Ukraine to resist Russian aggression. At the same time, the bill recognized that a small number of Russian engines could be needed—could be needed to maintain competition in the National Security Space Launch Program and facilitate a smooth transition to rockets with engines made in the United States. Therefore, the legislation allowed ULA to use a total of nine Russian engines. The fiscal year 2016 Defense authorization bill, including its provision limiting the use of Russian rocket engines, was debated for months. For months the issue was debated. The Committee on Armed Services had a vigorous debate on this important issue. An amendment was offered to maintain the restriction on the Air Force's use of Russian rocket engines. In a positive vote of the committee, the amendment was adopted.

We then considered hundreds of amendments to this bill on the Senate floor over a period of 2 weeks. For 2 weeks we literally considered hundreds of amendments, and we did so transparently, with an open process which was a credit, frankly, to both sides. There was not one amendment that was called up to change the provision of that authorization bill concerning the RD-180 rocket engines. The legislation passed with 71 votes.

Then, because of a misguided Presidential veto, this defense legislation was actually considered a second time on the floor and it passed 91 to 3. I want to reemphasize, one of the things I was proud of for years is that we do debate the Senate Armed Services national defense authorization bill. We have done so every year for some 43 years, and passed it, and had the President sign it. We open it to all amendments, but there was no amendment on rocket engines proposed on the floor of the Senate. Why wasn't it? If there were Members of the Senate who did not like the provisions in the bill, we had an open process to amend it, but they didn't. They didn't because they knew they could not pass an amendment that would remove that provision in the Defense Authorization Act. So now in the dead of night we just found out, hours before we are supposed to vote, that they put in a restriction which dramatically changes that provision that was done in an open and transparent process. To their everlasting shame, in the dark of night, not